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**UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, DC 20549**

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**FORM 8-K**

**CURRENT REPORT**

**Pursuant to Section 13 or 15(d) of the  
Securities Exchange Act of 1934**

Date of Report (Date of earliest event reported) September 27, 2007

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**GIBRALTAR INDUSTRIES, INC.**

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(Exact name of registrant as specified in its charter)

Delaware  
(State or other jurisdiction  
of incorporation)

0-22462  
(Commission  
File Number)

16-1445150  
(IRS Employer  
Identification No.)

3556 Lake Shore Road  
P.O. Box 2028  
Buffalo, New York 14219-0228

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(Address of principal executive offices) (Zip Code)

Registrant's telephone number, including area code (716) 826-6500

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Check the appropriate box below if the Form 8-K filing is intended to simultaneously satisfy the filing obligation of the registrant under any of the following provisions (see General Instruction A.2. below):

- Written communications pursuant to Rule 425 under the Securities Act (17 CFR 230.425)
  - Soliciting material pursuant to Rule 14a-12 under the Exchange Act (17 CFR 240.14a-12)
  - Pre-commencement communications pursuant to Rule 14d-2(b) under the Exchange Act (17 CFR 240.14d-2(b))
  - Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240.13e-4(c)).
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**ITEM 2.05. Costs Associated with Exit or Disposal Activities**

On September 27, 2007, the Board of Directors of Gibraltar Industries, Inc. (the "Company") authorized a plan to dispose of the assets and terminate the operations of Wm. R. Hubbell Steel Corporation ("Hubbell"), an indirect wholly owned subsidiary engaged in steel service center business. Closure of the Hubbell operations will involve liquidation of remaining inventory, sale of the Franklin Park, Illinois operating facility and termination of the employment of the remaining employees. The determination to close the Hubbell operations was based on declining operating margins resulting from consolidation in the steel industry. Closure is expected to be completed before the end of December, 2007.

It is estimated that loss from the liquidation of inventory and the write off of goodwill will range from \$13 to \$16 million.

**ITEM 7.01 Regulation FD Disclosure**

On October 3, 2007, the Company issued a press release announcing the plan to dispose of Hubbell. A copy of the press release is furnished as Exhibit 99.1 to this Current Report on Form 8-K.

In accordance with General Instruction B.2 of Form 8-K, the information in Exhibit 99.1 shall not be deemed "filed" for the purposes of Section 18 of the Securities Exchange Act of 1934, as amended, or otherwise subject to the liability of that section, nor shall it be deemed incorporated by reference in any filing under the Securities Act of 1933, as amended, except as shall be expressly set forth in such a filing.

**ITEM 9.01 Financial Statements and Exhibits**

(d) Exhibits

99.1 Press Release dated October 3, 2007

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**SIGNATURES**

Pursuant to the requirements of the Securities Exchange Act of 1934, as amended, the Registrant has duly caused this Report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: October 3, 2007

GIBRALTAR INDUSTRIES, INC.

/s/ David W. Kay

Name: David W. Kay

Title: Executive Vice President, Chief  
Financial Officer and Treasurer

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## EXHIBIT INDEX

Exhibit No.      Description

Exhibit 99.1      Press Release dated October 3, 2007



**For Immediate Release  
October 3, 2007**

**GIBRALTAR TO SELL THE ASSETS AND CEASE THE OPERATIONS  
OF ITS HUBBELL STEEL SUBSIDIARY**

*Action Expected to Improve Gibraltar's Operating Characteristics*

BUFFALO, NEW YORK (October 3, 2007) – Gibraltar Industries, Inc. (NASDAQ: ROCK) today announced it will sell the assets and cease the operations of its Hubbell Steel subsidiary. Hubbell's results, including losses resulting from the differences between the carrying value and the net realizable value of its assets including goodwill, will be reported as discontinued operations when Gibraltar reports its earnings for the quarter ended September 30, 2007. Gibraltar expects to incur a charge in the range of \$13 million to \$16 million as a result of this action. The Company will provide additional detail when it reports its third-quarter earnings on October 31.

Hubbell Steel, a service center specializing in coated and painted products, was acquired by Gibraltar in 1995. It has annualized sales of approximately \$45 million, operates two facilities (one near Chicago and another in Birmingham, Alabama), and employs approximately 40 people. Gibraltar expects to complete the Hubbell shutdown and the sale of its assets before the end of this year.

"This decision is part of our plan to sell non-core assets and businesses, and it is consistent with earlier actions to improve the performance of our Processed Metal Products segment, including last year's sale of our strapping operations, the elimination of our Duferco Farrell joint venture earlier this year, and the consolidation of two Buffalo-area steel processing facilities into a single location. We will continue to focus our resources and capital on those areas that provide the best strategic fit and which will produce the highest returns for our shareholders," said Brian J. Lipke, Gibraltar's Chairman and Chief Executive Officer.

"Our decision to exit this business – together with our recent acquisitions and ongoing efforts to improve our existing operations – are all steps we are taking to strengthen the performance characteristics of Gibraltar. We expect that this shutdown will positively impact our financial performance on an ongoing basis," said Henning N. Kornbrekke, Gibraltar's President and Chief Operating Officer.

Gibraltar Industries is a leading manufacturer, processor, and distributor of products for the building, industrial, and vehicular markets. The company serves customers in a variety of industries in all 50 states and throughout the world. It has approximately 4,000 employees and operates 84 facilities in 27 states, Canada, China, England, Germany, and Poland. Gibraltar's common stock is a component of the S&P SmallCap 600 and the Russell 2000® Index.

Information contained in this release, other than historical information, should be considered forward-looking, and may be subject to a number of risk factors, including: general economic conditions; the impact of the availability and the effects of changing raw material prices on the Company's results of operations; energy prices and usage; the ability to pass through cost increases to customers; changing demand for the Company's products and services; risks associated with the integration of acquisitions; and changes in interest or tax rates.

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CONTACT: Kenneth P. Houseknecht, Vice President of Communications and Investor Relations, at 716/826-6500, [khouseknecht@gibraltar1.com](mailto:khouseknecht@gibraltar1.com).

Gibraltar's news releases, along with comprehensive information about the Company, are available on the Internet, at <http://www.gibraltar1.com>.

NASDAQ:ROCK

Rock.Solid.Performance.